



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
ANELL M. JAACKS)

Appearances:

For Appellant: A. J. Porth

For Respondent: John A. **Stilwell**, Jr.
Counsel'

O P I N I O N

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of **Anell M. Jaacks** against a proposed **assessment of additional personal income tax and penalties in the total amount of \$487.35 for the year 1977.**

Appeal of Anell M. Jaacks

After receiving information that appellant was required to file a California personal income tax return for 1977, respondent formally demanded that a return for that year be filed. When appellant failed to reply, respondent issued a notice of proposed assessment based upon employer information obtained from the California Employment Development Department. The assessments included various penalties for failure to file, failure to file after notice and demand, negligence and underpayment of estimated tax. In this appeal appellant makes several constitutional arguments in support of her position.

Respondent's determinations of additional tax and penalties are presumptively correct, and the taxpayer has the burden of proving that they are wrong. (See Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980; Appeal of Harold G. Jindrich, Cal. St. Bd. of Equal., April 6, 1971.) No such proof has been presented. Appellant's "arguments" are so clearly without merit as to be completely frivolous. (See Appeal of Arthur W. Keech, Cal. St. Bd. of Equal., July 26, 1977.) Respondent's action in this matter will be sustained.

Appeal of Anell M. Jaacks

ORDER

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of Anell M. Jaacks against a proposed assessment of additional personal income tax and penalties in the total amount of \$487.35 for the year 1977, be and the same is hereby sustained.

Done at Sacramento, California, this 18th day of November, 1980, by the State Board of Equalization, with Members Nevins, Reilly, Dronenburg and Bennett present.

Richard Nevins , Chairman

George R. Reilly , Member

Ernest J. Dronenburg, Jr. , Member

William M. Bennett , Member

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